

COMBINED DECLARATION AND POWER OF ATTORNEY

Attorney's Docket No.: 04SAB1

PATENT

As a below-named inventor, I HEREBY DECLARE THAT:

This Declaration is for the following type application: **ORIGINAL UTILITY**

My residence, post office address and citizenship are as stated below next to my name; I believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled : **Intertoe Towel**, the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the specification, claims, and any amendment(s) referred to above. I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations § 1.56 (a).

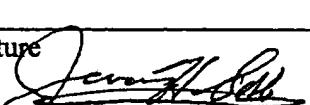
POWER OF ATTORNEY

I hereby appoint Michael G. Petit, Registration No. 30,795, and/or Laura Tunnell, Registration No. 45,166, as my attorneys with full powers of substitution and revocation, to prosecute his application and transact all business in the Patent and Trademark Office connected herewith.

Petit	Send correspondence to:	Michael G.
91929	Phone: (805) 563-6556	P. O. Box
CA 93190-1929	Fax: (805) 563-6615	Santa Barbara,

DECLARATION

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

James H. Sabo	Citizenship US
Residence Address - Street 3286 Greenacre Dr.	Post Office Address - Street 3286 Greenacre Dr.
City (Zip) Santa Maria (93455)	City (Zip) Santa Maria (93455)
State or Country CA	State or Country CA
Date <i>6-25-04</i>	Signature 

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Applicant or Patentee: James H. Sabo Attorneys
Docket No.: 04SAB1
Serial or Patent No.: Not Available
Filed or Issued: Concurrently Herewith
For: Intertoe Towel.

**VERIFIED STATEMENT (DECLARATION) CLAIMING SMALL ENTITY
STATUS (37 CFR 1.9(F) AND 1.27(B) - INDEPENDENT INVENTOR**

As a below named inventor, I hereby declare that I qualify as an independent inventor as defined in 37 CFR 1.9(c) for purposes of paying reduced fees under section 41(a) and (b) of Title 35, United States Code, to the Patent and Trademark Office with regard to the invention entitled: **Intertoe Towel**, described in the specification filed herewith.

I have not assigned, granted, conveyed or licensed and am under no obligation under contract law to assign, grant, convey or license any rights in the invention to any person who could not be classified as an independent inventor under 37 CFR 1.9(c) if that person had made the invention, or to any concern which would not qualify as a small business concern under 37 CFR 1.9(d) or a nonprofit organization under 37 CFR 1.9(e).

Each person, concern or organization to which I have assigned, granted, conveyed or licensed or am under an obligation under contract or law to assign, grant, convey or license any rights in the invention is listed below:

no such person, concern or organization exists.
 persons, concerns or organizations listed below*

I acknowledge the duty to file, in this application or patent, notification of any change in status resulting in loss of entitlement to small entity status prior to paying, or at the time of paying, the earliest issue fee or any maintenance fee due after the date on which status as a small entity is no longer appropriate. (36 CFR 1.28(b)).

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application, any patent issuing thereon, or any patent to which this verified statement is directed.

James H. Sabo

NAME OF INVENTOR


SIGNATURE OF INVENTOR

6-25-04
DATE

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